

Ramsey Defends
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to fill vacancies on this Board, but otherwise left Mr. Holcombe's legislation relative to the Tax Equalization Board in full force and effect. While Mr. Leake was representing Madison County in the House during the 1957 session, Honorable John McBes, Sr., was representing Madison County

in the State Senate. Mr. Holcombe was a prominent Republican and a prominent lawyer from Mitchell County. He also apparently considered Mr. Holcombe's legislation, creating the Madison County Tax Equalization Board as wise because he gave Mr. Leake his full cooperation and support. Honorable Fred W. Holcombe again represented Madison County in the House at the 1959 session of the General Assembly. Mr.

Holcombe was apparently still convinced that his creation of the Madison County Tax Equalization Board was wise because at the 1959 session he introduced and secured the passage of legislation, which named new personnel on said board, but otherwise left it in full force and effect. Honorable Albert Campe represented Madison County in the State Senate at the 1959 session and he apparently was convinced of the wisdom

of the Madison County Tax Equalization Board because he cooperated fully with Mr. Holcombe with reference thereto. I had the honor and the privilege to represent Madison County in the House of Representatives at the 1961 session. I was then convinced, as I now am, that the legislation introduced by Mr. Holcombe during the 1955 session setting up the Tax Equalization Board for Madison County was

wise. I, therefore, introduced and secured the passage of legislation naming new personnel to said board, but otherwise leaving it in full force and effect. At this time, Mr. Clyde M. Roberts was representing Madison County in the State Senate. Apparently, Mr. Roberts also considered the Tax Equalization Board as being desirable for, as I recall, he made no effort to repeal the legislation creating the Madison County Tax Equalization Board and offered no opposition to my bill naming new personnel to the Tax Equalization Board.

I again had the honor and the privilege of representing Madison County in the House of Representatives during the 1963 session. I then, as now, considered Mr. Holcombe's 1955 legislation creating the Tax Board as being wise and proper. I, therefore, again introduced legislation naming new personnel to the board and continued its operation. Honorable J. Yates Bailey was representing Madison County in the State Senate at this time and he was apparently convinced that the legislation creating the Madison County Tax Equalization Board was sound and advisable, and he, therefore, cooperated with me fully in continuing the life of this board.

As I have already stated, when Honorable Fred H. Holcombe, in his wisdom, introduced the legislation, creating the Madison County Tax Equalization Board, I, at that time considered it wise and desirable legislation. I have considered it wise and desirable legislation at all times since down to and including the present.

Death, the acceptance of other offices, moving out of the county, and other resignations have made necessary changes in the personnel of the Madison County Tax Equalization Board, over the past ten years. I am not certain that I can name from memory all those individuals who have served on the Madison County Tax Equalization Board during the past ten years. Among those that I recall as having served on said board at some time during the past ten years are Nat Blankenship, B. K. Meadows, F. E. Freeman, Judson Edwards, Bernard S. Brigman, Bill Whitten, Coy B. Morgan, Oren Rice, Ralph Barnes, Talmadge Franklin, Brown Ammons, and Ernest Snelson. I consider all of these gentlemen just named as being honorable, patriotic citizens and taxpayers of Madison County, who were well qualified for doing and have done a good job on the Madison County Tax Equalization Board during their respective periods of service thereon.

I think that most of the citizens and taxpayers realize that under the general laws Madison County is required to list and assess all real property for ad valorem taxes once every eight years. This activity requires considerable time as well as knowledge of the tax value of real estate throughout the county. In my opinion, it can be better done by a board set up for this purpose, such as the Madison County Tax Equalization Board, than it could be by a board of county commissioners. A board of county commissioners may not have the time to devote to this activity. Secondly, they may not have the particular knowledge, inclination, or willingness to perform this task. The most important reason, however, for having someone other than a board of county commissioners perform this function is that members of a board of county commissioners are directly involved in politics, and are compelled to look directly to the voters for their continuance in office. This makes it more difficult for a board of county commissioners to properly perform the duties now performed by the Madison County Tax Equalization Board.

I would like to call to Mr. Cody's attention that at the time Mr. Holcombe first introduced the legislation with reference to the Madison County Tax Equalization Board, Madison County at that time had a Democratic board of county commissioners. Madison County still had a Democratic board of county commissioners at all times for the ten year period beginning the first Monday in December, 1954, and ending the first Monday in December, 1964. It necessarily follow, therefore, that Madison County not only had a Democratic board of county commissioners when Mr. Holcombe first introduced and secured the passage of this legislation, but it also had a Democratic board of county commissioners when Mr. Leake in 1959, and I in 1961, and in 1963, introduced and secured the passage of legislation naming new personnel to the Tax Equalization Board. It is obvious, there-

fore, that this legislation was not originally enacted, or continued in existence, as something directed against a Republican board of county commissioners.

I would also like to call Mr. Cody's attention to the fact that for the ten year period between the first Monday in December, 1954, and the first Monday in December, 1964, the Madison County Tax Equalization Board worked harmoniously and effectively with the various Democratic boards of county commissioners. During that period of time, Madison County had efficient and economical government. During that period of time, Madison County became one of the four or five counties in the State of North Carolina that has NO bonded indebtedness. During that period of time, Madison County secured the three industries now operating in Madison County, namely, Pacific Mills at Hot Springs, Hammarlund at Mars Hill, Mills Manufacturing Corporation at Marshall, and also during that period we acquired the MATO Packing Company, Incorporated, in Marshall.

I hope that Mr. Cody's board of county commissioners will prove able to give this county efficient and economical government. I hope that they and the Madison County Tax Equalization Board will work together harmoniously.

If there is any further information which I can give to Mr. Cody that would be helpful or if there is any way in which my cooperation with him and his board would be helpful, I will be glad to cooperate with him in the public good at any time he requests my assistance.

I am surprised that a man holding the responsible office that Mr. Cody now holds was not sufficiently familiar with the legislative process in North Carolina, and with legislative history in our State, to know that I was not entitled to be credited with having created the Madison County Tax Equalization Board at the last session of the General Assembly. I am unable to understand exactly what he was attempting to say in last week's edition of your paper.

It may be that Mr. Cody was seeking to escape responsibility for certain duties and acts which come within the province of the board of county commissioners. Although Madison County does have a Tax Equalization Board, which assesses real estate for tax-

Communion And Foot-washing At Dry Branch Sun.

Communion services and an old-time foot-washing will be observed at the Dry Branch Free Will Baptist Church Sunday night, Jan. 24.

The pastor, the Rev. Arnold "Red" Bullman and the members of the church extend a cordial invitation to everyone to attend and take part.

Special singers have a special invitation.

MHS Basketball Schedule For 1964-65

- Jan. 29 — Spruce Pine - There
 - Feb. 2 — N. Buncombe - There
 - Feb. 9 — Cane River - Home
 - Feb. 5 — Rosman - there
 - Feb. 12 — Tipton Hill Home
 - Feb. 16 — East Yancey - Home
 - Feb. 19 — Laurel - There
- All varsity games start at 7:00 p. m.

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tion, it is still Mr. Cody's board of county commissioners that decides how much money Madison County is going to spend each year and for what. It is also Mr. Cody's board of county commissioners that sets the tax rate for Madison County and thereby decides whether your taxes will be higher next year. Perhaps Mr. Cody is just unwilling to face up to the facts of life and to accept the responsibility for exercising the authority, and performing the duties, granted and imposed by law.

I hope that you will be able to publish this letter in this week's edition of your paper.

Very truly yours,
LISTON B. RAMSEY

TWO WEEKS' EXTENSION
Due To Late Start - Bad Weather - Slick Roads
LIST YOUR TAXES NOW
GIVE IN YOUR POLL

The Board of County Commissioners have voted to extend the time for listing 1965 personal property tax beyond the January 30, 1965 deadline for an additional two weeks. This will extend the listing period through February 13, 1965.

After This Date There Will Be A

10%

Penalty Imposed On All Listings With A Minimum Of \$1.00

Books Will Be Returned To Courthouse February 13

THE LAW READS, IN PART

It shall be the duty of every person, firm or corporation in whose name any property or poll is to be listed under the terms of this subchapter, to list said property or poll with the proper list taker or the supervisor, within the time allowed by law, on a list setting forth the information required by this subchapter. In addition to all other penalties prescribed by law, any person, firm or corporation whose duty it shall be to list any poll or property, real or person-

al, who willfully fails or refuses to list the same with in the time allowed by law, or who removes or conceals property for the purpose of evading taxation, shall be guilty of misdemeanor punishable by a fine not to exceed fifty dollars (\$50.00) or imprisonment not to exceed thirty days. The failure to list shall be prima facie evidence that such failure was willful. (1957, c. 848).

Vehicle Listings Will Be Checked Against Tag Registrations -- Inventories Can Be Checked Against Income Tax Returns
EVERY DOG MUST BE LISTED

To Avoid Penalty Contact The List Taker In Your Township:

- T-1 W-1 — Mrs. Francis Buckner
- T-1 W-2 — Mrs. Fred Rigby
- T-1 W-3 — Mrs. Roland Ramsey
- T-1 W-4 — Clyde Wallin
- T-2 W-1 — Mrs. Bethel Wallin
- T-2 W-2 — Mrs. Ruth King
- T-3 — Mrs. Zura Metcalf
- T-4 — E. G. Hill, Jr.
- T-5 — C. N. Willis, Jr.
- T-6 — Nealey Bradburn
- T-7 — Mrs. M. J. Ball

- T-8 W-1 — Wayne Clark
- T-8 W-2 — Handy W. Coward
- T-9 — Mattie Ray Ramsey
- T-10 — Burgin Chandler
- T-11 — Kathlene Phillips
- T-12 — Mrs. Clement Buckner
- T-13 — Miss Essie Mooneyham
- T-14 — James Coates
- T-15 — Paul Briggs
- T-16 — Edward Hoyle

W. B. ZINK, Tax Supervisor

Used Cars & Trucks

- 1963 CHEVY II Nova 4-door Sedan; 6-cylinder engine; Powerglide Transmission; Radio, Heater
- 1963 CHEVY II Nova 2-door Sport Coupe; 6 cylinder; Straight Drive. Solid Red.
- 1963 CORVAIR Spyder Convertible; 4-speed transmission; Radio, Heater; Solid Red with White Top and Black Interior
- 1961 CHEVROLET 4-door Hard Top; Powerglide Transmission; V-8 engine; Power Steering; Power Brakes. Blue with Blue Interior
- 1961 CORVAIR 700; 4-door; Powerglide Transmission; Radio, Heater. White with Blue Interior
- 1958 CHEVROLET 4-door Biscayne; V-8 engine; Powerglide Transmission
- 1958 FORD 2-door Hardtop; Automatic Transmission; V-8 engine
- 1957 CHEVROLET 4-door Sedan; V-8 engine; Radio, Heater; Straight Drive
- 1957 FORD 4-door Sedan; V-8 engine; Straight Drive. A Bargain

Trucks

- 1961 CORVAIR Ramp Side Pickup; 6-cylinder; Heater & Defroster
- 1961 CHEVROLET 1/2-ton Truck; 6-cylinder engine; Heater & Defroster. Clean
- 1958 CHEVROLET 1/2-ton Truck; 6-cylinder; Heater & Defroster; 4 new recapped tires
- 1960 DODGE 1/2-ton Truck; V-8 engine; Heater & Defroster
- 1955 GMC 1/2-ton Pickup
- 1950 CHEVROLET 1/2-ton Pickup

French Broad Chevrolet Co., Inc.
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